

REGULATION

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SETTLEMENT OF ACCOUNTS

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1. PURPOSE AND SCOPE

The purpose of this regulation is to provide for the expeditious settlement of those accounts, both vouchered and confidential, of present and former Agency employees (including agents) which:

- a. the Comptroller is unable to settle by administrative action; or
- b. require a determination as to responsibility, accountability, amount, or as to the importance of security or operational factors, or as to other factors.

Except as provided in paragraph 5 all cases within the scope of this regulation shall be submitted to the Board of Review for Accounts established by paragraph 3.

2. PRINCIPLES TO BE APPLIED

- a. Accountable employees charged with responsibility because of physical loss or deficiency of Government funds, vouchers, records checks, securities, shall be relieved whenever the Director determines (1) that such loss or deficiency occurred while the employee was acting in the discharge of his official duties, or because of the

act or omission of a subordinate; and (2) that it occurred without fault or negligence on the part of the employee. This subparagraph shall not apply to deficiencies resulting from illegal or erroneous payments.

- b. Indebtednesses to the Government resulting from illegal or erroneous payment made by the Agency to or on behalf of the employee shall be collected by deduction in reasonable amounts from the employee's current pay account.
- c. Indebtednesses to the Government arising from failure to properly account for or return travel advances shall be recovered by set-off of salary due, retirement credit, or otherwise from the person to whom advanced, or his estate, by deduction from any amount due from the Government.
- d. Indebtednesses to the Government arising from failure to properly account for or return operational advances shall be recovered in the manner provided for the recovery of travel advances.
- e. The foregoing may be waived, modified, or administered entirely within the Agency when necessary in order to discharge the <sup>statutory</sup> legal responsibility of the Director to protect intelligence sources and methods from unauthorized disclosure. Provisions of law concerning Government funds or debts due the Government shall be applied to the extent commensurate with the discharge of such responsibility.

### 3. BOARD OF REVIEW FOR ACCOUNTS

#### a. Composition

A Board of Review for Accounts is hereby established composed of one representative from each of the following components, designated

by the component:

Office of the Comptroller

Office of General Counsel

Audit Staff

Office of Security

Deputy Director (Plans), for cases involving personnel of that component

Deputy Director (Intelligence), for cases involving personnel of that component

Alternate members may be designated. The Comptroller representative shall be Chairman of the Board.

b. Procedure

A quorum shall consist of the representatives of the Deputy Director (Plans) or Deputy Director (Intelligence), as appropriate, the Chairman, and two other members. The Chairman shall designate from the Office of the Comptroller a Secretary for the Board who shall perform such functions as the Board may direct. The Board may prescribe rules and procedures for the conduct of its business. The Board, or the Chairman, may request additional information from interested components when necessary for proper consideration of a case.

c. Jurisdiction and Functions

- (1) The Board shall recommend appropriate action ~~under paragraph 2 hereof~~ to settle cases submitted to it. The Board shall include with its recommendations, statements of the reasoning in support thereof. If the Board is unable to agree, it shall forward both majority and minority recommendations.

- (2) In any case in which, in the opinion of the Board, the carelessness or other fault on the part of an individual has caused a shortage or loss in Agency funds or has necessitated a write-off to operational expense, the Board may recommend that such carelessness or fault be brought to the attention of the Operating Official involved for such action as he may consider appropriate.

4. <sup>Investigating</sup> ~~PROCESSING~~ OF CASES

- a. Operating Officials shall prepare and forward to the official appropriate under paragraph 5 hereof a report of any case arising under their jurisdiction which is within the scope of the regulation. Except as provided in subparagraph b hereof, the report shall furnish complete details, including but not limited to the following:
- (1) The amount of money involved;
  - (2) The date the loss or shortage became known;
  - (3) The names of the employees accountable for the funds;
  - (4) The names of other employees having access to the funds;
  - (5) A description of the facilities available and used for the safekeeping of the funds;
  - (6) A detailed statement of the procedures used in handling the funds;
  - (7) The frequency with which the funds were counted and the names of the employees who performed the counts;
  - (8) A factual statement of findings and conclusions by an employee assigned to investigate the matter by the Operating Official;
  - (9) The probable cause of the loss or shortage in the opinion of the Operating Official;
  - (10) The recommendation of the Operating Official for action to

dispose of the case, and reasons in support thereof.

- b. The report of any case which involves a sum of less than \$25.00 shall include as much of the information listed in subparagraph a. as, in the opinion of the reporting official, the cost of presenting the information and the importance of the case would justify.

5. FINAL DECISIONS ON CASES

- a. The Deputy Director (Plans) or the Chief of Operations may, with respect to any operational account which involves a sum of less than \$500, determine that the account cannot or should not be collected for operational or security reasons; upon any such determination the account shall be closed by write-off to the appropriate operational expense account. Such cases may be submitted to the Board for its recommendations.
- b. The Comptroller or the Deputy Comptroller shall settle other cases which involve a sum of less than \$500.00. Such cases may be submitted to the Board for its recommendations.
- c. The Deputy Director (Support) or <sup>Assistant</sup> Deputy Director (Support) shall settle other cases. The Comptroller shall submit these cases to the Board for its recommendations.
- d. Notwithstanding the foregoing, the Director or Deputy Director of Central Intelligence may settle any case within the scope of this regulation; such cases may be submitted to the Board for its recommendations.